

**ABSTRACT OF THE DISCLOSURE**

A billing method starts billing a call at a time point where the called party answers the call.

A extension subscriber connection processor of the calling party's VoIP gateway determines whether a called party responds to a call from the calling party, and upon receipt of the response, informs the VoIP trunk connection processor of receipt of the response. A VoIP trunk connection processor receives the response information from the called party at the extension subscriber connection processor, assembles a response packet, and transmits the assembled response packet to the calling party's VoIP gateway through a VoIP call channel. The calling party's VoIP gateway checks the response packet out of the packets received through the call channel, and transmits the checked response packet to the VoIP call processing central controller. The VoIP call processing central controller records a call start time for the corresponding VoIP call using the response information received from the VoIP trunk connection processor.